

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re:

CHEBOYGAN LUMBER COMPANY,  
(Social Security No. \*\*\*-\*\*-0205)

Debtor.

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Case No. 14-20232  
Chapter 11  
Hon. Daniel S. Opperman

**RESPONSE TO DEBTOR'S OBJECTION TO CLAIM 30-2 – STATE OF  
MICHIGAN, UNEMPLOYMENT INSURANCE AGENCY**

NOW COMES the State of Michigan Unemployment Insurance Agency  
(Agency), by and through its attorneys, Bill Schuette, Michigan Attorney General,  
and Kimberly K. Pendrick, Assistant Attorney General, and in response to Debtor's  
objection to Claim 30-2, states as follows:

1. The Agency admits that Debtor filed a voluntary petition for relief on  
February 6, 2014.

2. The Agency admits that the Debtor received confirmation of its  
Combined Plan and Disclosure Statement on September 4, 2015.

3. The Agency has agreed to adjust its administrative claim 30-2; but has  
requested that the Debtor provide the information so the appropriate adjustment  
can be made. (Ex. 1.) To date, Debtor has not provided this information.

4. The Agency's administrative claim includes the entire first quarter of  
2014. Debtor's petition for relief occurred 37 days into the first quarter of 2014—on  
February 6, 2014. In order to amend its administrative claim, the Agency requested

split payroll information. (Ex. 1). Debtor needs to provide the wage information for January 1, 2014, through February 6, 2014, which will allow the Agency to calculate the necessary amendment to the pre-petition tax claim. Debtor needs to provide the wage information for February 7, 2014, through March 31, 2014, which will allow Agency to calculate the necessary amendment to the administrative claim.

5. Debtor further represented to the Agency that they have had no payroll after the second quarter of 2014; however, the Debtor has not filed a discontinuance form to ensure that taxes do not continue to be assessed.

WHEREFORE, State of Michigan Unemployment Insurance Agency respectfully requests that this Honorable Court deny the Debtor's request for entry of an order adjusting the claim. If and when the Debtor provides the necessary documentation to adjust the claim, the State of Michigan Unemployment Insurance Agency will voluntarily amend the claim.

Respectfully submitted,

Bill Schuette  
Attorney General

/s/ Kimberly K. Pendrick  
Assistant Attorney General  
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